

**CENTRAL VALLEY PROJECT
SCHEDULE OF FY 2002 APPLICATION OF IRRIGATION
SURPLUS' AND OVERPAYMENTS PER CONTRACT
2004 IRRIGATION WATER RATES**

Facility/Contractor	Contractor Response Date	Application of Surplus/ Overpayment	PFR Int. Credit *	Net Overpayment	FY ** Applied	VP's Applied to Sch B-3A	Moved to Advance Account				Transfers In / (Transfers Out)	Total to Schedule B-1	Based on Policy (BOP)	Grand Total
							Total	Pending	Refund	Reapplied				
							1/					2/		
Cross Valley Canal														
County of Tulare	NR	(1,307.82)	445.99	(861.83)									861.83	(861.83)
Delta-Mendota Canal														
San Luis WD	N/A	(70,730.23)		(70,730.23)						(70,730.23)	(70,730.23)		(70,730.23)	4/
<u>Friant-Kern Canal - Class 1</u>														
Arvin-Edison WSD	N/A	(104,043.56)		(104,043.56)						(104,043.56)	(104,043.56)		(104,043.56)	4/
Delano-Earlimart ID	N/A	(14,354.50)		(14,354.50)						(14,354.50)	(14,354.50)		(14,354.50)	4/
Exeter ID	N/A	(13,237.80)		(13,237.80)						(13,237.80)	(13,237.80)		(13,237.80)	4/
Fresno ID	8/19/03									22,250.34	22,250.34		22,250.34	5/
Garfield WD	8/18/03	(15,982.82)		(15,982.82)	HIB	2,099.68	(13,883.14)		(13,883.14)		(15,982.82)		(15,982.82)	6/
Lewis Creek WD	N/A	(4,261.53)		(4,261.53)						(4,261.53)	(4,261.53)		(4,261.53)	4/
Lindmore ID	N/A	(14,703.67)		(14,703.67)						(14,703.67)	(14,703.67)		(14,703.67)	4/
Lower Tule River ID - FKC	N/A	(53,187.19)		(53,187.19)						(53,187.19)	(53,187.19)		(53,187.19)	4/
Porterville ID	N/A	(18,676.64)		(18,676.64)						(18,676.64)	(18,676.64)		(18,676.64)	4/
Saucelito ID	N/A	(11,397.80)		(11,397.80)						(11,397.80)	(11,397.80)		(11,397.80)	4/
Shafter-Wasco ID	N/A	(22,210.51)		(22,210.51)						(22,210.51)	(22,210.51)		(22,210.51)	4/
So San Joaquin MUD	N/A	(32,688.22)		(32,688.22)						(32,688.22)	(32,688.22)		(32,688.22)	4/
Tulare ID	N/A	(32,891.15)		(32,891.15)						(32,891.15)	(32,891.15)		(32,891.15)	4/
Total Friant-Kern Canal - Class 1		(337,635.39)		(337,635.39)		2,099.68	(13,883.14)		(13,883.14)	(299,402.23)	(315,385.05)		(315,385.05)	
<u>Friant-Kern Canal - Class 2</u>														
Arvin-Edison WSD	N/A	104,043.56		104,043.56						104,043.56	104,043.56		104,043.56	4/
Delano-Earlimart ID	N/A	14,354.50		14,354.50						14,354.50	14,354.50		14,354.50	4/
Exeter ID	N/A	13,237.80		13,237.80						13,237.80	13,237.80		13,237.80	4/
Fresno ID	8/19/03	(8,365.70)	4,509.00	(3,856.70)			(3,856.70)		(3,856.70)	(22,250.34)	(26,107.04)		(26,107.04)	5/, 7/
Lewis Creek WD	N/A	4,261.53		4,261.53						4,261.53	4,261.53		4,261.53	4/
Lindmore ID	N/A	14,703.67		14,703.67						14,703.67	14,703.67		14,703.67	4/
Lower Tule River ID - FKC	N/A	53,187.19		53,187.19						53,187.19	53,187.19		53,187.19	4/
Porterville ID	N/A	18,676.64		18,676.64						18,676.64	18,676.64		18,676.64	4/
Saucelito ID	N/A	11,397.80		11,397.80						11,397.80	11,397.80		11,397.80	4/
Shafter-Wasco ID	N/A	22,210.51		22,210.51						22,210.51	22,210.51		22,210.51	4/
So San Joaquin MUD	N/A	32,688.22		32,688.22						32,688.22	32,688.22		32,688.22	4/
Tulare ID	N/A	32,891.15		32,891.15						32,891.15	32,891.15		32,891.15	4/
Total Friant-Kern Canal - Class 2		313,286.87	4,509.00	317,795.87			(3,856.70)		(3,856.70)	299,402.23	295,545.53		295,545.53	
Madera Canal - Class 1														
Madera WD - MC	N/A	(90,540.90)		(90,540.90)						(90,540.90)	(90,540.90)		(90,540.90)	4/
Madera Canal - Class 2														
Madera WD - MC	N/A	90,540.90		90,540.90						90,540.90	90,540.90		90,540.90	4/

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							Total	Pending	Refund	Reapplied				
Sly Park D & R														
El Dorado ID	8/22/03	(395.85)		(395.85)			(395.85)			(395.85)		(395.85)		(395.85) 8/
San Luis Canal - Tracy														
San Luis WD	N/A	70,730.01		70,730.01							70,730.23	70,730.23		70,730.23 4/
Grand Total		(26,052.41)	4,954.99	(21,097.42)			2,099.68	(18,135.69)	(3,856.70)	(14,278.99)		(20,235.37)	861.83	(21,097.20)

FOOTNOTES:

- 1/ Pending water service and restoration payment reconciliation - amounts not yet available for refund, reapplication, or transfer.
- 2/ See "Revenue Adjustment" column on Schedule B-1.
- 3/ Contractors were allowed 30 days to apply refundable surpluses (See July 25, 2003 letter). This column includes amounts for contractors who didn't respond to the letter and for contractors who requested that their refundable amounts be applied based on established policy.
- 4/ Transferred contractor's overpayments/surplus to cover contractor's deficits in Class 1, Class 2 or other service areas.
- 5/ The contractor is no longer a Class 1 contractor. Contractor will be refunded \$3,856.70 (FY 2002 overpayment of \$8,365.52 less the PFR interest credit of \$4,508.82). The remaining CI 2 surplus and the PFR interest credit will be transferred to CI 1 and applied to prior-year interest-bearing deficits.
- 6/ Contractor requested that refundable amount be applied to highest-interest bearing O&M deficit.
- 7/ Contractor requested a refund of the overpayment shown on the RPA. The PFR interest adjustment portion of the overpayment will not be refunded as it is related to prior year O&M deficit balances. The PFR interest adjustment will be applied against any remaining prior year O&M deficit balances (Class 1 or Class 2) on the FY 2002 Statement of Irrigation Cumulative Operations. The rest of the overpayment will be refunded to the contractor.
- 8/ Surplus transferred and reapplied to regular water account (contract #0949F).

* Interest credits for contractors who chose to spread the CFO/PFR adjustment costs over the 5-year period (Option 2).

RPA - Refund Provision Analysis
PFR - Provision For Replacement
HIB - Highest Interest Bearing (Deficit)
NR - No Response from Contractor to July 25, 2003 letter